

990

Form Department of the Treasury  
Internal Revenue Service

## Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

2011

Open to Public  
Inspection

► The organization may have to use a copy of this return to satisfy state reporting requirements

A For the 2011 calendar year, or tax year beginning

and ending

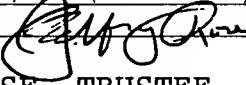
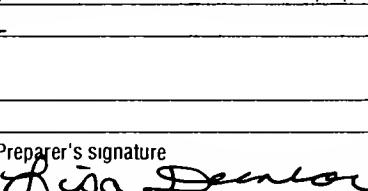
B Check if applicable	C Name of organization <b>LOCAL 1253 HEALTH &amp; WELFARE FUND</b>			D Employer identification number <b>01-6029461</b>
<input type="checkbox"/> Address change	Doing Business As			E Telephone number <b>207-453-1301</b>
<input type="checkbox"/> Name change	Number and street (or P.O. box if mail is not delivered to street address) <b>176 MAIN STREET</b>			F Gross receipts \$ <b>3,117,405.</b>
<input type="checkbox"/> Initial return	Room/Suite			G
<input type="checkbox"/> Terminated return				H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Amended return				H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Application pending	City or town, state or country, and ZIP + 4 <b>FAIRFIELD, ME 04937</b>			If "No," attach a list (see instructions)
F Name and address of principal officer <b>JEFFREY ROSE SAME AS C ABOVE</b>				H(c) Group exemption number ►
I Tax-exempt status <input type="checkbox"/> 501(c)(3) <input checked="" type="checkbox"/> 501(c) ( 9 ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527				J Website: ► <b>N/A</b>
K Form of organization: <input type="checkbox"/> Corporation <input checked="" type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►				L Year of formation: <b>1963</b> M State of legal domicile: <b>ME</b>

## Part I: Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <b>PROVISION OF MEDICAL BENEFIT TO MEMBERS AND BENEFICIARIES (DEPENDENTS) OF IBEW LOCAL 1253 INCLUDING</b>			
	2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	3	6	
	3 Number of voting members of the governing body (Part VI, line 1a)	4	6	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	5	0	
	5 Total number of individuals employed in calendar year 2011 (Part V, line 2a)	6	0	
	6 Total number of volunteers (estimate if necessary)	7a	0.	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7b	0.	
b Net unrelated business taxable income from Form 990-T, line 34				
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year	
	9 Program service revenue (Part VIII, line 2g)	0.	0.	
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,092,957.	1,600,211.	
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	80,462.	52,276.	
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,173,419.	1,652,487.	
	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)			
	14 Benefits paid to or for members (Part IX, column (A), line 4)			
Expenses	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.	
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.	
	b Total fundraising expenses (Part IX, column (D), line 25) ► <input type="checkbox"/> 0.	0.	0.	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,552,934.	1,563,819.	
	18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	0.	0.	
	19 Revenue less expenses Subtract line 18 from line 12	1,173,419.	1,652,487.	
	20 Total assets (Part X, line 16)			
Net Assets or Fund Balances	21 Total liabilities (Part X, line 26)	Beginning of Current Year	End of Year	
	22 Net assets or fund balances. Subtract line 21 from line 20	1,881,801.	1,579,611.	
		1,235,517.	1,463,624.	
		646,284.	115,987.	

## Part II: Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer 	Date <b>11/15/2012</b>			
	► <b>JEFFREY ROSE, TRUSTEE</b> Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name <b>LISA DUNBAR</b>	Preparer's signature 	Date <b>11/15/12</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P00505024</b>
	Firm's name ► <b>RUNYON KERSTEEN OUELLETTE</b>		Firm's EIN ► <b>01-0440155</b>		
	Firm's address ► <b>20 LONG CREEK DRIVE SOUTH PORTLAND, ME 04106</b>		Phone no. <b>207-773-2986</b>		

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

132001 01-23-12 LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2011)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

**Part III Statement of Program Service Accomplishments**

- Check if Schedule O contains a response to any question in this Part III

- 1 Briefly describe the organization's mission

**PROVISION OF MEDICAL BENEFIT TO MEMBERS AND BENEFICIARIES (DEPENDENTS)  
OF IBEW LOCAL 1253 INCLUDING OTHER WELFARE RELATED BENEFITS.**

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?  Yes  No

If "Yes," describe these changes on Schedule O

- 4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses  
Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

**MEDICAL INSURANCE - PROVIDING MAJOR MEDICAL AND PRESCRIPTION INSURANCE.**

**SUPPLEMENTAL BENEFITS - OUT OF POCKET MEDICAL EXPENSE REIMBURSEMENTS.**

**OTHER WELFARE BENEFITS - SHORT-TERM DISABILITY AND LIFE INSURANCE.**

4b (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

4c (Code \_\_\_\_\_) (Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

- 4d Other program services (Describe in Schedule O)

(Expenses \$ \_\_\_\_\_ including grants of \$ \_\_\_\_\_) (Revenue \$ \_\_\_\_\_)

- 4e Total program service expenses ►

**Part IV Checklist of Required Schedules**

	<b>Yes</b>	<b>No</b>
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?	2 X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3 X	
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5 X	
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6 X	
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7 X	
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8 X	
9 Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9 X	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10 X	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c X	
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII</i>	12a X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional</i>	12b X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13 X	
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a X	
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b X	
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15 X	
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16 X	
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>	17 X	
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18 X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19 X	
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
21	Did the organization report more than \$5,000 of grants and other assistance to any government or organization in the United States on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	X
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25	24a	X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26	X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a	X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b	X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28c	X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)? b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35a	X
35b		35b	X
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note:</b> All Form 990 filers are required to complete Schedule O	38	X

Form 990 (2011)

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response to any question in this Part V 

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? b If "Yes," enter the name of the foreign country ►  See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts	4a	X
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6a	X
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	X
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7b	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7c	X
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7d	
d	If "Yes," indicate the number of Forms 8282 filed during the year	7e	
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7f	
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7g	
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7h	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	8	
8	<b>Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</b> Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	9a	
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9b	
a	Did the organization make any taxable distributions under section 4966?		
b	Did the organization make a distribution to a donor, donor advisor, or related person?		
10	<b>Section 501(c)(7) organizations.</b> Enter:	10a	
a	Initiation fees and capital contributions included on Part VIII, line 12	10b	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	<b>Section 501(c)(12) organizations.</b> Enter:	11a	
a	Gross income from members or shareholders	11b	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13a	
a	Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O</i>		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI

### Section A. Governing Body and Management

- | Line  | Yes | No |
|---|-----|----|
| 1a Enter the number of voting members of the governing body at the end of the tax year<br>If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O. | 1a  | 6  |
| 1b Enter the number of voting members included in line 1a, above, who are independent   | 1b  | 6  |
| 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?   | 2   | X  |
| 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?  | 3   | X  |
| 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?  | 4   | X  |
| 5 Did the organization become aware during the year of a significant diversion of the organization's assets?  | 5   | X  |
| 6 Did the organization have members or stockholders?  | 6   | X  |
| 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?   | 7a  | X  |
| b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?   | 7b  | X  |
| 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:   |     |    |
| a The governing body?   | 8a  | X  |
| b Each committee with authority to act on behalf of the governing body?   | 8b  | X  |
| 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O  | 9   | X  |

### Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

- | Line   | Yes | No |
|--|-----|----|
| 10a Did the organization have local chapters, branches, or affiliates?   | 10a | X  |
| b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?   | 10b |    |
| 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?  | 11a | X  |
| b Describe in Schedule O the process, if any, used by the organization to review this Form 990   | 12a | X  |
| 12a Did the organization have a written conflict of interest policy? If "No," go to line 13  | 12b | X  |
| b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?  | 12c | X  |
| c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done   | 13  |    |
| 13 Did the organization have a written whistleblower policy?   | 14  | X  |
| 14 Did the organization have a written document retention and destruction policy?  | 15  |    |
| 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?  | 15a | X  |
| a The organization's CEO, Executive Director, or top management official   | 15b | X  |
| b Other officers or key employees of the organization<br>If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)  | 16a | X  |
| 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?  | 16b |    |
| b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? |     |    |

### Section C. Disclosure

- |   |
|---|
| 17 List the states with which a copy of this Form 990 is required to be filed ► <b>NONE</b>   |
| 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.<br><input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request |
| 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.   |
| 20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►<br><b>INSURANCE PROGRAMMERS, INC. - 800-446-8646</b><br><b>10 TECHNOLOGY DRIVE, WALLINGFORD, CT 06492</b>   |

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response to any question in this Part VII

**Part VII** Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

**1b Sub-total**

0. 62,640. 13,781.

c Total from continuation sheets to Part VII, Section A

0. 0. 0.

**d Total (add lines 1b and 1c)**

0. 62,640. 13,781.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ►

0

- 3** Did the organization list any **former** officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual

**4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual

**5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person

**Section B. Independent Contractors**

- 1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A)	Name and business address	(B)	Description of services	(C)
NONE				Compensation

## **Part VIII : Statement of Revenue**

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members	1,563,819.			
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (non-employees):				
a Management	51,872.			
b Legal	28,717.			
c Accounting	12,159.			
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	13,201.			
g Other	6,398.			
12 Advertising and promotion				
13 Office expenses	8,340.			
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	5,752.			
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MISCELLANEOUS EXPENSES	12,832.			
b BANK SERVICE FEES	2,092.			
c DUES & SUBSCRIPTIONS	428.			
d				
e All other expenses				
25 Total functional expenses Add lines 1 through 24e	1,705,610.			
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ►  if following SOP 98-2 (ASC 958-720)

## Part X Balance Sheet

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	280,804.	2	127,095.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	99,541.	4	156,096.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	55,305.	9	0.
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D			
	b Less accumulated depreciation	10b	10c	
	11 Investments - publicly traded securities	1,446,151.	11	1,296,420.
	12 Investments - other securities See Part IV, line 11		12	
	13 Investments - program-related See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets See Part IV, line 11		15	
	16 Total assets. Add lines 1 through 15 (must equal line 34)	1,881,801.	16	1,579,611.
Liabilities	17 Accounts payable and accrued expenses	118,451.	17	110,453.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D	1,117,066.	25	1,353,171.
	26 Total liabilities. Add lines 17 through 25	1,235,517.	26	1,463,624.
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	646,284.	27	115,987.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	646,284.	33	115,987.
	34 Total liabilities and net assets/fund balances	1,881,801.	34	1,579,611.

Form 990 (2011)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response to any question in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12)	1	1,652,487.
2 Total expenses (must equal Part IX, column (A), line 25)	2	1,705,610.
3 Revenue less expenses Subtract line 2 from line 1	3	-53,123.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	646,284.
5 Other changes in net assets or fund balances (explain in Schedule O)	5	-477,174.
6 Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	115,987.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response to any question in this Part XII 

- 1 Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?  
 b Were the organization's financial statements audited by an independent accountant?  
 c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O  
 d If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  
 b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

**SCHEDULE D.**  
**(Form 990)**Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**

OMB No 1545-0047

**2011**Open to Public  
Inspection

Name of the organization

**LOCAL 1253 HEALTH & WELFARE FUND**Employer identification number  
**01-6029461****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conforming impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7

1 Purpose(s) of conservation easements held by the organization (check all that apply)	
<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of an historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a Total number of conservation easements	Held at the End of the Tax Year
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____	2d
4 Number of states where property subject to conservation easement is located ► _____	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.	
b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:	
(i) Revenues included in Form 990, Part VIII, line 1	► \$ _____
(ii) Assets included in Form 990, Part X	► \$ _____
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items	
a Revenues included in Form 990, Part VIII, line 1	► \$ _____
b Assets included in Form 990, Part X	► \$ _____

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a  Public exhibition
- b  Scholarly research
- c  Preservation for future generations

d  Loan or exchange programs

e  Other \_\_\_\_\_

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No

b If "Yes," explain the arrangement in Part XIV and complete the following table.

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?  Yes  No

b If "Yes," explain the arrangement in Part XIV

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10

- 1a Beginning of year balance
- b Contributions
- c Net investment earnings, gains, and losses
- d Grants or scholarships
- e Other expenditures for facilities and programs
- f Administrative expenses
- g End of year balance

(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ► %

b Permanent endowment ► %

c Temporarily restricted endowment ► %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

Yes	No
3a(i)	
3a(ii)	
3b	

i unrelated organizations

ii related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds

**Part VI Land, Buildings, and Equipment.** See Form 990, Part X, line 10

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) ► 0.

Schedule D (Form 990) 2011

**Part VII Investments - Other Securities.** See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(I)		

Total. (Col (b) must equal Form 990, Part X, col (B) line 12.) ►

**Part VIII Investments - Program Related.** See Form 990, Part X, line 13

(a) Description of investment type	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		

Total. (Col (b) must equal Form 990, Part X, col (B) line 13.) ►

**Part IX Other Assets.** See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ►

**Part X Other Liabilities.** See Form 990, Part X, line 25

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>FUTURE PARTICIPANT BENEFITS</b>	<b>1,353,171.</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	

Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ►

1,353,171.

FIN 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

2.

FIN 48 (ASC 740)

132053

01-23-12

**Part XI Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements**

1 Total revenue (Form 990, Part VIII, column (A), line 12)	1	1,652,487.
2 Total expenses (Form 990, Part IX, column (A), line 25)	2	1,705,610.
3 Excess or (deficit) for the year Subtract line 2 from line 1	3	-53,123.
4 Net unrealized gains (losses) on investments	4	10,283.
5 Donated services and use of facilities	5	
6 Investment expenses	6	
7 Prior period adjustments	7	
8 Other (Describe in Part XIV)	8	-487,457.
9 Total adjustments (net) Add lines 4 through 8	9	-477,174.
10 Excess or (deficit) for the year per audited financial statements Combine lines 3 and 9	10	-530,297.

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1 Total revenue, gains, and other support per audited financial statements	1	1,649,569.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a Net unrealized gains on investments	2a	10,283.
b Donated services and use of facilities	2b	
c Recoveries of prior year grants	2c	
d Other (Describe in Part XIV)	2d	
e Add lines 2a through 2d	2e	10,283.
3 Subtract line 2e from line 1	3	1,639,286.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	13,201.
b Other (Describe in Part XIV)	4b	
c Add lines 4a and 4b	4c	13,201.
5 Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	1,652,487.

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1 Total expenses and losses per audited financial statements	1	1,943,761.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25		
a Donated services and use of facilities	2a	
b Prior year adjustments	2b	
c Other losses	2c	
d Other (Describe in Part XIV)	2d	251,352.
e Add lines 2a through 2d	2e	251,352.
3 Subtract line 2e from line 1	3	1,692,409.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1		
a Investment expenses not included on Form 990, Part VIII, line 7b	4a	13,201.
b Other (Describe in Part XIV)	4b	
c Add lines 4a and 4b	4c	13,201.
5 Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	1,705,610.

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b; and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART X, LINE 2: THE PLAN FOLLOWS THE PROVISIONS OF ACCOUNTING FOR**

UNCERTAINTY IN INCOME TAXES AS PROVIDED FOR IN THE INCOME TAXES TOPIC OF

THE FASB ACCOUNTING STANDARDS CODIFICATION. THIS STATEMENT CLARIFIES THE

CRITERIA THAT AN INDIVIDUAL TAX POSITION MUST SATISFY FOR SOME OR ALL OF

THE BENEFITS OF THAT POSITION TO BE RECOGNIZED IN AN ENTITY'S FINANCIAL

STATEMENTS. IT ALSO PRESCRIBES A RECOGNITION THRESHOLD OF MORE

LIKELY-THAN-NOT, AND A MEASUREMENT ATTRIBUTE FOR ALL TAX POSITIONS TAKEN

OR EXPECTED TO BE TAKEN ON A TAX RETURN, IN ORDER FOR THOSE TAX POSITIONS

**Part XIV Supplemental Information (continued)**

TO BE RECOGNIZED IN THE FINANCIAL STATEMENTS. THERE WAS NO CUMULATIVE EFFECT ON THE PLAN'S FINANCIAL STATEMENTS RELATED TO FOLLOWING THESE PROVISIONS, AND NO INTEREST OR PENALTIES RELATED TO UNCERTAIN TAX POSITIONS WERE ACCRUED. THE PLAN IS CURRENTLY OPEN TO AUDIT UNDER THE STATUTE OF LIMITATIONS BY THE INTERNAL REVENUE SERVICE AND STATE TAXING AUTHORITIES FOR THE YEARS ENDED DECEMBER 31, 2008 THROUGH 2011.

PART XI, LINE 8 - OTHER ADJUSTMENTS:

<u>CHANGE IN BENEFIT OBLIGATIONS</u>	-236,105.
<u>LOSS DUE TO MISAPPROPRIATION OF FUNDS</u>	-251,352.
<u>TOTAL TO SCHEDULE D, PART XI, LINE 8</u>	-487,457.

PART XIII, LINE 2D - OTHER ADJUSTMENTS:

<u>LOSS DUE TO MISAPPROPRIATION OF FUNDS</u>	251,352.
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## Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
► Attach to Form 990 or 990-EZ.

OMB No. 1545-0047

**2011**

Open to Public  
Inspection

Name of the organization

LOCAL 1253 HEALTH & WELFARE FUND

Employer identification number  
01-6029461

### FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OTHER WELFARE RELATED BENEFITS.

FORM 990, PART VI, SECTION A, LINE 5: DURING THE YEAR ENDED DECEMBER 31, 2011 THE PLAN'S ADMINISTRATOR MISAPPROPRIATED FUNDS IN THE AMOUNT OF \$226,116. AN ADDITIONAL \$46,190 OF UNAUTHORIZED WITHDRAWALS OCCURRED IN JANUARY OF 2012, FOR A TOTAL OF \$272,306. GIVEN THE SUBSEQUENT DEATH OF THE ADMINISTRATOR, THE PLAN HAS SINCE AGREED TO AN ADMINISTRATIVE SERVICES CONTRACT WITH A NEW PLAN ADMINISTRATOR. THE PLAN HAS FILED SUIT TO RECOVER FUNDS THAT WERE WITHDRAWN BY THE PREVIOUS ADMINISTRATOR, AS THEY WERE USED TO REIMBURSE FUNDS STOLEN FROM ANOTHER PLAN BEING SERVICED BY THIS SAME ADMINISTRATOR. AS OF THE DATE OF THE FINANCIAL STATEMENTS FOR 2011, THE RECOVERABILITY OF THESE FUNDS IS UNCERTAIN, AND A LOSS HAS BEEN RECORDED IN THE AMOUNT OF \$251,352, WHICH INCLUDES THE AFOREMENTIONED LOSS AS WELL AS \$25,236 OF FEES PAID IN ADVANCE FOR ADMINISTRATIVE SERVICES PRIOR TO TERMINATION.

FORM 990, PART VI, SECTION B, LINE 11: A DETAIL REVIEW OF THE FORM 990 IS PERFORMED BY THE CHAIR OF THE TRUSTEES AND THE THIRD PARTY ADMINISTRATOR. THE FORM IS ALSO MADE AVAILABLE TO THE OTHER TRUSTEES.

FORM 990, PART VI, SECTION C, LINE 19: THE ORGANIZATION'S GOVERNING DOCUMENTS AND POLICIES ARE AVAILABLE UPON REQUEST AT THE ORGANIZATION'S OFFICE.

### FORM 990, PART XI, LINE 5, CHANGES IN NET ASSETS:

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.  
132211  
01-23-12

Schedule O (Form 990 or 990-EZ) (2011)

Name of the organization

LOCAL 1253 HEALTH & WELFARE FUND

Employer identification number

01-6029461

<u>NET UNREALIZED GAINS ON INVESTMENTS:</u>	<u>10,283.</u>
<u>CHANGE IN BENEFIT OBLIGATIONS</u>	<u>-236,105.</u>
<u>LOSS DUE TO MISAPPROPRIATION OF FUNDS</u>	<u>-251,352.</u>
<u>TOTAL TO FORM 990, PART XI, LINE 5</u>	<u>-477,174.</u>

FORM 990, PART XII, LINE 2C - AUDIT OVERSIGHT PROCESS:THE PROCESS HAS NOT CHANGED FROM PRIOR YEAR.

## **Related Organizations and Unrelated Partnerships**

- Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
  - Attach to Form 990.
  - See separate instructions.

### Name of the Organization

**LOCAL 1253 HEALTH & WELFARE FUND**

**Part II** Identification of Related Tax-Exempt Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the year.)

(a) Name, address, and EIN  
of related organization

ELECTRICAL WORKERS UNION MAINE 501(C) (5) N/A N/A X

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**For Paperwork Reduction Act Notice, see the Instructions for Form 990.**

### **Part III** Identification of Related Organizations Taxable as a Partnership organizations treated as a partnership during the tax year)

**Identification of Related Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under Sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportion- ate allocations?	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or Percentage managing partner?	(k) Yes No
--	-------------------------	--	-------------------------------------	---	---------------------------------	--	---	---	--	------------------

**Part IV.** Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered "Yes" to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year)

**Part V** Transactions With Related Organizations (Complete if the organization answered "Yes" to Form 990, Part IV, line 34, 35, 35a, or 36.)

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- |  | Yes  | No |
|--|------|----|
| a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity   | 1a X |    |
| b Gift, grant, or capital contribution to related organization(s)                                | 1b X |    |
| c Gift, grant, or capital contribution from related organization(s)                              | 1c X |    |
| d Loans or loan guarantees to or for related organization(s)                                     | 1d X |    |
| e Loans or loan guarantees by related organization(s)  | 1e X |    |
| f Sale of assets to related organization(s)  | 1f X |    |
| g Purchase of assets from related organization(s)  | 1g X |    |
| h Exchange of assets with related organization(s)  | 1h X |    |
| i Lease of facilities, equipment, or other assets to related organization(s)                     | 1i X |    |
| j Lease of facilities, equipment, or other assets from related organization(s)                   | 1j X |    |
| k Performance of services or membership or fundraising solicitations for related organization(s) | 1k X |    |
| l Performance of services or membership or fundraising solicitations by related organization(s)  | 1l X |    |
| m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)  | 1m X |    |
| n Sharing of paid employees with related organization(s)   | 1n X |    |
| o Reimbursement paid to related organization(s) for expenses                                     | 1o X |    |
| p Reimbursement paid by related organization(s) for expenses                                     | 1p X |    |
| q Other transfer of cash or property to related organization(s)                                  | 1q X |    |
| r Other transfer of cash or property from related organization(s)                                | 1r X |    |

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of other organization	(b) Transaction type (a-r)	(c) Amount involved	(d) Method of determining amount involved
INTERNATIONAL BROTHERHOOD OF ELECTRICAL (1) WORKERS UNION #1253	L	51,872. FAIR MARKET VALUE	
(2)			
(3)			
(4)			
(5)			
(6)			

**Part VI** Unrelated Organizations Taxable as a Partnership (Complete if the organization answered "Yes" to Form 990, Part IV, line 37)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

**Part VII Supplemental Information**

**Complete this part to provide additional information for responses to questions on Schedule R (see instructions)**

**Application for Extension of Time To File an  
Exempt Organization Return**

OMB No. 1545-1709

► File a separate application for each return.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I and check this box



- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II (on page 2 of this form).

**Do not complete Part II unless** you have already been granted an automatic 3-month extension on a previously filed Form 8868

**Electronic filing (e-file)** You can electronically file Form 8868 if you need a 3-month automatic extension of time to file (6 months for a corporation required to file Form 990-T), or an additional (not automatic) 3-month extension of time. You can electronically file Form 8868 to request an extension of time to file any of the forms listed in Part I or Part II with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, which must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/efile](http://www.irs.gov/efile) and click on e-file for Charities & Nonprofits.

**Part I Automatic 3-Month Extension of Time. Only submit original (no copies needed)**

A corporation required to file Form 990-T and requesting an automatic 6-month extension - check this box and complete

Part I only



All other corporations (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns

Type or print	Name of exempt organization or other filer, see instructions.  LOCAL 1253 HEALTH & WELFARE FUND	Employer identification number (EIN) or  <input checked="" type="checkbox"/> 01-6029461
File by the due date for filing your return See instructions	Number, street, and room or suite no. If a P.O. box, see instructions.  176 MAIN STREET	Social security number (SSN)  <input type="checkbox"/>
	City, town or post office, state, and ZIP code. For a foreign address, see instructions.  FAIRFIELD, ME 04937	

Enter the Return code for the return that this application is for (file a separate application for each return)

0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**SARETTE & ASSOCIATES**

- The books are in the care of ► 50 ELM STREET - MANCHESTER, NH 03101

Telephone No. ► 603-641-8100 FAX No. ►



- If the organization does not have an office or place of business in the United States, check this box

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box ►  If it is for part of the group, check this box ►  and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 3-month (6 months for a corporation required to file Form 990-T) extension of time until  
AUGUST 15, 2012, to file the exempt organization return for the organization named above. The extension

is for the organization's return for:

►  calendar year 2011 or►  tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

3a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$ 0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$ 0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See Instructions	3c	\$ 0.

**Caution.** If you are going to make an electronic fund withdrawal with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

LHA For Privacy Act and Paperwork Reduction Act Notice, see Instructions.

Form 8868 (Rev. 1-2012)

- If you are filing for an Additional (Not Automatic) 3-Month Extension, complete only Part II and check this box ►

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868

- If you are filing for an Automatic 3-Month Extension, complete only Part I (on page 1)

**Part II Additional (Not Automatic) 3-Month Extension of Time.** Only file the original (no copies needed).

Enter filer's identifying number, see instructions

Type or print File by the due date for filing your return. See instructions	Name of exempt organization or other filer, see instructions <b>LOCAL 1253 HEALTH &amp; WELFARE FUND</b>	Employer identification number (EIN) or Social security number (SSN) <b>X 01-6029461</b>
	Number, street, and room or suite no. If a P.O. box, see instructions <b>176 MAIN STREET</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>FAIRFIELD, ME 04937</b>	

Enter the Return code for the return that this application is for (file a separate application for each return)

**0 1**

Application Is For	Return Code	Application Is For	Return Code
Form 990	01		
Form 990-BL	02	Form 1041-A	08
Form 990-EZ	01	Form 4720	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.**

**SARETTE & ASSOCIATES**

- The books are in the care of ► **50 ELM STREET - MANCHESTER, NH 03101**

Telephone No ► **603-641-8100** FAX No. ►

- If the organization does not have an office or place of business in the United States, check this box ►

- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_ If this is for the whole group, check this box ►  If it is for part of the group, check this box ►  and attach a list with the names and EINs of all members the extension is for.

4 I request an additional 3-month extension of time until **NOVEMBER 15, 2012**.

5 For calendar year **2011**, or other tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

6 If the tax year entered in line 5 is for less than 12 months, check reason  Initial return  Final return  
 Change in accounting period

7 State in detail why you need the extension

**ADDITIONAL TIME IS NEEDED TO GATHER INFORMATION TO FILE A COMPLETE AND ACCURATE RETURN.**

8a If this application is for Form 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions	8a	\$	0.
b If this application is for Form 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions	8c	\$	0.

**Signature and Verification must be completed for Part II only.**

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature ► Lisa Deslor Title ► CPA

Date ► **8/6/12**

Form 8868 (Rev. 1-2012)